



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
BARREN COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Frederick L. Travis, Barren County Judge/Executive

Honorable David A. Dickerson, Former Barren County Judge/Executive

Members of the Barren County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Barren County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Barren County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Ambulance Service Corporation, Inc. or the Barren – Metcalfe Emergency Communications Center, Inc. Funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Ambulance Service Corporation, Inc. or the Barren – Metcalfe Emergency Communications Center, Inc. Funds, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Barren County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Hadyon, Secretary, Revenue Cabinet

Honorable Frederick L. Travis, Barren County Judge/Executive

Honorable David A. Dickerson, Former Barren County Judge/Executive

Members of the Barren County Fiscal Court

In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Barren County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1999, in conformity with the cash basis of accounting described above.

Our audit was performed for the purpose of forming an opinion on the financial statements of Barren County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

- Barren County consistently earns a high rate of return on available funds while maintaining a low degree of investment risk. During fiscal year ended June 30, 1999, the county earned \$102,400 in interest, which is highly commendable given the market pattern of lower and lower interest rates for the period.

In accordance with Government Auditing Standards, we have also issued our report dated February 18, 2000 on our consideration of Barren County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
February 18, 2000

BARREN COUNTY OFFICIALS

June 30, 1999

Frederick L. Travis	County Judge/Executive
Jeff Sharp	County Attorney
Pam Hodges Browning	County Clerk
Nancy B. Botts	Circuit Court Clerk
Barney Jones	Sheriff
Ronnie Scott	Jailer
Rex Kelly Patterson	Property Valuation Administrator
Karen Bracken	County Treasurer
Michael T. Swift	Coroner
Steve Welborn	Magistrate
Bobby Groce	Magistrate
Sammy Perkins	Magistrate
Tommy Matthews	Magistrate
Donald Jackson	Magistrate
Christopher D. Steward	Magistrate
James Duvall	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

BARREN COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 351,541
Road and Bridge Fund:	
Cash	3,496
Jail Fund:	
Cash	96,979
Jail Commissary Fund:	
Cash	23,512
Investments	59,753
Local Government Economic Assistance Fund:	
Cash	64
City-County Planning and Zoning Commission Fund:	
Cash	54,136
Investments	10,721
1994 Tax Escrow Fund:	
Cash	219
Investments	3,242
1996 Tax Escrow Fund:	
Cash	641
Public Properties Corporation Fund:	
Investments	75,317
Payroll Fund:	
Cash	299

Other Resources

Public Properties Corporation Fund:	
Amounts to be Provided in Future Years for Bond Principal Payments (Note 4)	<u>4,935,000</u>
Total Assets and Other Resources	<u>\$ 5,614,920</u>

The accompanying notes are an integral part of the financial statements.

BARREN COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

Public Properties Corporation Fund:	
Bond Principal Not Matured (Note 4)	\$ 4,935,000
Payroll Fund	299

Fund Balances

Reserved:

Jail Commissary Fund	83,265
City-County Planning and Zoning Commission Fund	64,857
1994 Tax Escrow Fund	3,461
1996 Tax Escrow Fund	641
Public Properties Corporation	75,317

Unreserved:

General Fund	351,541
Road and Bridge Fund	3,496
Jail Fund	96,979
Local Government Economic Assistance Fund	64
	<hr/>
Total Liabilities and Fund Balances	<u>\$ 5,614,920</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BARREN COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Schedule of Operating Revenue	\$ 5,962,302	\$ 3,587,740	\$ 1,276,529	\$ 869,802
Transfers In	1,478,773	575,432	618,350	232,612
Bond Proceeds	4,866,445			
Purchase of Accrued Interest	18,818			
Bond Anticipation Note	99,924	99,924		
Jail Commissary Fund Receipts	134,838			
Total Cash Receipts	<u>\$ 12,561,100</u>	<u>\$ 4,263,096</u>	<u>\$ 1,894,879</u>	<u>\$ 1,102,414</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 5,837,801	\$ 3,076,340	\$ 1,794,117	\$ 906,288
Schedule of Other Expenditures	3,335,326			
Transfers Out	1,478,773	791,000	100,000	102,379
Bonds:				
Principal Paid	30,000			
Interest Paid	136,274			
Bond Anticipation Note:				
Principal Paid	1,099,924	99,924		
Interest Paid	5,755			
Jail Commissary Fund Expenditures	119,009			
Total Cash Disbursements	<u>\$ 12,042,862</u>	<u>\$ 3,967,264</u>	<u>\$ 1,894,117</u>	<u>\$ 1,008,667</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 518,238	\$ 295,832	\$ 762	\$ 93,747
Cash Balance - July 1, 1998*	<u>161,383</u>	<u>55,709</u>	<u>2,734</u>	<u>3,232</u>
Cash Balance - June 30, 1999*	<u><u>\$ 679,621</u></u>	<u><u>\$ 351,541</u></u>	<u><u>\$ 3,496</u></u>	<u><u>\$ 96,979</u></u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

BARREN COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$	\$ 59,670	\$ 87,783	\$ 9	\$ 26	\$ 80,743 52,379 4,866,445 18,818
134,838					
\$ 134,838	\$ 59,670	\$ 87,783	\$ 9	\$ 26	\$ 5,018,385
\$	\$ 61,056	\$ 49,681	\$	\$	\$ 3,285,645 485,394 30,000 136,274 1,000,000 5,755
119,009					
\$ 119,009	\$ 61,056	\$ 49,681	\$ 0	\$ 0	\$ 4,943,068
\$ 15,829 67,436	\$ (1,386) 1,450	\$ 38,102 26,755	\$ 9 3,452	\$ 26 615	\$ 75,317 0
\$ 83,265	\$ 64	\$ 64,857	\$ 3,461	\$ 641	\$ 75,317

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Barren County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Joint City-County Planning and Zoning Commission, the Jail Commissary, and the Barren Count Public Properties Corporation Funds as part of the reporting entity. Management has also included the Ambulance Service Corporation, Inc. and the Barren – Metcalfe Emergency Communications Center, Inc. as part of the reporting entity which were audited by other auditors and whose reports are included as Appendices B and C.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Barren County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bonds which named the county as beneficiary/obligee on the bonds.

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 3. Deposits and Investments (Continued)

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

Types of Investments	Category 1	Category 2	Category 3	Carrying Amount	Market Value
U.S. Treasury Bills	\$ 3,242	\$	\$	\$ 3,242	\$ 3,913

Note 4. Long-Term Debt

On July 24, 1998, the Barren County Public Properties Corporation (the Corporation) issued \$4,965,000 Series 1998 Revenue Bond in two different bond issues. The outstanding bond principal for these two issues was \$4,935,000 as of June 30, 1999.

A. Administrative Office of the Courts Renovation and Construction Project

The Corporation issued, in July 1998, \$3,970,000 Series 1998 Revenue Bonds for the Administrative Office of the Courts Renovation and Construction Project. This project is for the purpose of renovating the Barren County Courthouse for the use of the Administrative Office of the Courts and provides for the future renovation and/or construction of a building to be used by the Barren County officials and administrative offices. The bonds are 30-year revenue bonds, which bear interest rates of 3.9% up to 5.0%. Interest payments are made twice each year during February and August and principal is paid each February. The following schedule denotes future principal and interest payments.

Series 1998 Bonds – Administrative Office of the Courts Renovation and Construction Project

Fiscal Year Ending June 30,	Scheduled Interest Due	Scheduled Principal Due
2000	\$ 189,101	\$ 65,000
2001	186,566	70,000
2002	183,766	70,000
2003	180,896	75,000
2004	177,821	75,000
2005-2029	2,834,346	3,615,000
Totals	\$ 3,752,496	\$ 3,970,000

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Long-Term Debt (Continued)

B. Barren County Corrections Center

The second bond issue, for the 1999 fiscal year, was for renovations and construction performed on the Barren County Corrections Center. The bond issue was for \$995,000 and the bonds bear interest of 3.8% through 4.8%. Interest payments are made twice each year during February and August and principal is paid each February.

<u>Fiscal Year Ending June 30</u>	<u>Scheduled Interest Due</u>	<u>Scheduled Principal Due</u>
2000	\$ 43,371	\$ 35,000
2001	42,006	35,000
2002	40,606	35,000
2003	39,171	40,000
2004	35,851	40,000
2005-2029	<u>302,055</u>	<u>780,000</u>
Totals	<u>\$ 503,060</u>	<u>\$ 965,000</u>

Note 5. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

<u>Description</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance as of June 30, 1999</u>
1996 Ford XLT Turck	8/4/1996	7/4/1999	11.76%	\$ 10,679
Two Toshiba Copiers	4/15/1999	7/15/2002	4.21%	\$ 21,203

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

BARREN COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 3,310,837	\$ 3,587,740	\$ 276,903
Road and Bridge Fund	1,584,171	1,276,529	(307,642)
Jail Fund	562,150	869,802	307,652
Local Government Economic Assistance Fund	47,210	59,670	12,460
1994 Tax Escrow Fund	100	9	(91)
1996 Tax Escrow Fund	100	26	(74)
Totals	<u>\$ 5,504,568</u>	<u>\$ 5,793,776</u>	<u>\$ 289,208</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 5,504,568
Add: Budgeted Prior Year Surplus	656,021
Budgeted Construction	5,800,000
Less: Other Financing Uses	<u>(221,852)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 11,738,737</u>

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SCHEDULE OF OPERATING REVENUE

BARREN COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes and Excess Fees</u>				
Sheriff:				
Taxes	\$ 1,438,071	\$ 1,438,071	\$	\$
Excess Fees - 1997	21	21		
Excess Fees - 1998	110,632	110,632		
Excess Fees - 1999	447,863	447,863		
Prior Year Taxes				
County Clerk:				
Delinquent Taxes	12,371	12,371		
Excess Fees - 1998	445,764	445,764		
Excess Fees - 1999	352,825	352,825		
Omitted Tangible Taxes	17,820	17,820		
Delinquent Tax State	24	24		
Tangible Personal Property Taxes:				
Other Counties	18,098	18,098		
County Clerk	231,850	231,850		
In Lieu of Taxes:				
Tennessee Valley Authority	12,054	12,054		
U.S. Treasurer	11,300	11,300		
Other in Lieu Revenue	29,217	29,217		
Totals	<u>\$ 3,127,910</u>	<u>\$ 3,127,910</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>U. S. Treasurer</u>				
Housing Prisoners	\$ 68,652	\$	\$	\$ 68,652
Medical Reimbursement	6,674			6,674
Totals	<u>\$ 75,326</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,326</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 1,641	\$ 1,641	\$	\$

[illegible]

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Federal Receipts - State Treasurer (Continued)</u>				
Federal Disaster and Emergency Services/Emergency Management				
Agency Reimbursement	\$ 55,816	\$	\$ 55,816	\$
DARE Grants	2,772	2,772		
Victims of Crime Advocates Grant	21,556	21,556		
Totals	<u>\$ 81,785</u>	<u>\$ 25,969</u>	<u>\$ 55,816</u>	<u>\$ 0</u>
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 128,795	\$	\$	\$ 128,795
Medical Allotments	8,324			8,324
Driving Under The Influence Fees	5,926			5,926
Housing State Prisoners	155,530			155,530
Housing Juveniles	30,100			30,100
Class D Felon Housing	255,531			255,531
Medical Reimbursements	40,010			40,010
County Road Aid	895,547		895,547	
Truck License Distribution	161,449		161,449	
Transportation Cabinet - Roads	132,871		132,871	
Courthouse Rental - Administrative				
Office of the Courts	109,600	109,600		
Refunds:				
Legal Process Tax	217	217		
Drivers Licenses	3,760		3,760	
Dog Licenses	225	225		
Mineral Severance Tax	59,478			
Election Expense Reimbursement	6,120	6,120		
Board of Assessments	450	450		
Grants:				
State Grants	57,891	57,891		
Disaster and Emergency Assistance				
Grant - Coordinator Salary	1,000	1,000		
Totals	<u>\$ 2,052,824</u>	<u>\$ 175,503</u>	<u>\$ 1,193,627</u>	<u>\$ 624,216</u>

BARREN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$	\$	\$	\$	\$
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$	\$
59,478				
<u>\$ 59,478</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 102,401	\$ 16,589	\$ 1,945	\$ 1,306
Circuit Court Clerk:				
Jail Cost	26,625			26,625
Jailer:				
Lodging Fees	8,474			8,474
Bond Acceptance Fees	12,210			12,210
Work Release	11,510			11,510
Housing Prisoners-				
Juveniles	3,024			3,024
Other Counties	83,761			83,761
Licenses and Permits:				
Building Inspection	4,110	4,110		
Charges for Services:				
Telephone 911 Fees	213,568	213,568		
Telephone Commission	5	5		
County Plat Fees	73,377			
Glasgow City Plat Fees	11,590			
City Zone Change Fees	1,200			
Reimbursements	55,242	10,809	21,236	23,197
Surplus Machinery and Equipment Sales	4,050	3,500	550	
Vending Machine Commissions	426	361	65	
Donations	3,473	361	3,112	
Miscellaneous Items	9,411	9,055	178	153
Totals	\$ 624,457	\$ 258,358	\$ 27,086	\$ 170,260
Total Operating Revenue	\$ 5,962,302	\$ 3,587,740	\$ 1,276,529	\$ 869,802

BARREN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$ 192	\$ 1,591	\$ 9	\$ 26	\$ 80,743
	73,377			
	11,590			
	1,200			
	25			
\$ 192	\$ 87,783	\$ 9	\$ 26	\$ 80,743
\$ 59,670	\$ 87,783	\$ 9	\$ 26	\$ 80,743

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

BARREN COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 56,350	\$ 53,856	\$ 2,494
Deputy County Judge/Executive	18,170	18,164	6
Finance Officer	4,301	4,301	
Secretaries	17,985	17,369	616
Computer Software Maintenance	1,000	772	228
Office Materials and Supplies	3,500	3,241	259
Bonds - Fidelity and Surety	560	560	
Memberships	1,100	1,015	85
Registrations, Conferences, and Training	3,500	1,692	1,808
Renewals and Repairs	800	754	46
Telephone	2,000	1,773	227
Travel	5,140	431	4,709
Office Equipment	3,500	350	3,150
Office of County Attorney:			
Salaries-			
County Attorney	16,370	16,366	4
Secretaries	18,170	18,161	9
Copier Lease Payments	2,930	2,823	107
Office Materials and Supplies	5,855	5,635	220
Renewals and Repairs	1,230	762	468
Telephone	2,900	2,632	268
Travel	85	71	14
Office Equipment	660	646	14
Office of County Clerk:			
Salaries-			
County Clerk	55,054	54,295	759
Deputies	200,670	200,667	3
Bookkeeper	18,225	18,208	17
Temporary/Part-Time Help	20,565	11,489	9,076
County Clerk Expense Allowance	3,600	3,600	
Advertising	350	344	6

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Clerk: (Continued)			
Auditing Services	\$ 7,300	\$ 5,379	\$ 1,921
Computer Software Maintenance	5,500	3,300	2,200
Computer Software Development	2,300		2,300
Copier Lease Payments	3,200	2,343	857
Office Materials and Supplies	17,700	17,646	54
Insurance - Errors and Omissions	4,000	3,755	245
Bonds - Fidelity and Surety	1,800	600	1,200
Memberships	1,200	1,100	100
Registrations, Conferences, and Training	1,000	630	370
Renewals and Repairs	8,000	7,871	129
Telephone	5,500	4,738	762
Travel	1,200	82	1,118
Data Processing Equipment	26,100	5,872	20,228
Office Equipment	4,600	4,008	592
Office of Sheriff:			
Salaries-			
Sheriff	57,120	56,565	555
Deputies	253,100	253,031	69
DARE Officer	21,500	19,452	2,048
Process Servers	28,825	28,805	20
Guards	1,600	1,447	153
Bailiff and Part-Time Deputy	28,000	26,625	1,375
Seasonal Employees	8,400	5,918	2,482
Advertising	2,000	950	1,050
Auditing Services	9,000	8,208	792
Computer Software Development	2,100		2,100
Dispatch Services	1,000	240	760
Medical Services	600	67	533
Rentals	900	900	
Ammunition	500		500
Office Supplies	9,450	8,052	1,398
Petroleum Products	15,820	14,955	865
Uniforms	4,750	4,689	61
Other Materials and Supplies	1,000	662	338
Bonds - Fidelity and Surety	4,005	4,002	3

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Sheriff: (Continued)			
DARE Supplies	\$ 4,000	\$ 1,782	\$ 2,218
Memberships	1,100	1,099	1
Postal Charges	8,000	7,677	323
Sheriff's Expense Allowance	3,600	3,600	
Registrations, Conferences, and Training	600	248	352
Renewals and Repairs	20,000	19,612	388
Telephone	5,000	4,575	425
Travel	4,500	4,218	282
Communication Equipment	2,950	2,920	30
Law Enforcement Equipment	1,950	1,122	828
Motor Vehicle	53,600	33,181	20,419
Office Equipment	500		500
Office of County Coroner:			
Salaries-			
County Coroner	12,500	12,441	59
Deputy Coroner	4,900	4,886	14
Ambulance	4,500	3,675	825
Autopsies and Attendant Service	3,500	2,071	1,429
Computer Software Development	75		75
Office Supplies	765	194	571
Bonds - Fidelity and Surety	500	496	4
Memberships	100		100
Registrations, Conferences, and Training	985	831	154
Renewals and Repairs	500	399	101
Telephone	1,500	1,413	87
Office Equipment	2,900	2,870	30
Fiscal Court:			
Magistrates Salaries	62,000	61,811	189
Fiscal Court Clerk Salary	18,070	18,062	8
Expense Allowance	16,800	16,800	
Office Supplies	800	149	651
Bonds - Fidelity and Surety	200		200
Memberships	7,100	7,085	15

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court: (Continued)			
Registrations, Conferences, and Training	\$ 1,500	\$ 1,413	\$ 87
Renewals and Repairs	500		500
Travel	500	19	481
Office of Property Valuation Administrator:			
Statutory Contribution	53,400	53,400	
Registrations, Conferences, and Training	200	191	9
Office of Board of Assessment Appeals:			
Per Diem	1,000		1,000
Travel	100		100
Office of County Treasurer:			
County Treasurer Salary	25,800	25,709	91
Computer Software Maintenance	5,000	772	4,228
Office Materials and Supplies	2,482	1,486	996
Bonds	3,000	990	2,010
Memberships	50	25	25
Registrations, Conferences, and Training	2,300	683	1,617
Renewals and Repairs	1,000	150	850
Telephone	1,350	1,219	131
Travel	1,150	26	1,124
Office Equipment	1,000	700	300
Addressing Agent:			
Addressing Agent Salary	15,619	15,617	2
Office Supplies	90	51	39
Operating Fuel	395	394	1
Telephone	297	296	1
Travel	100	19	81
Renewals and Repairs	5	5	
Data Processing	4,000	4,000	
County Law Library:			
Law Librarian Salary	618	618	

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Elections:			
Per Diem-			
Election Commissioners	\$ 5,200	\$ 4,230	\$ 970
Election Officers	16,000	15,187	813
Election Tabulators	520		520
Advertising	10,000	2,090	7,910
Contract with Private Agencies	15,700	15,679	21
Maintenance and Repair -			
Voting Machines	500	96	404
Rental - Polling Places	1,600	1,600	
Rentals	200	105	95
Office Supplies	6,550	6,532	18
Postal Charges	200	130	70
Printing	9,300	6,351	2,949
Registrations, Conferences, and Training	450	74	376
Utilities	200	65	135
Economic Development:			
Contribution	40,000	40,000	
Special Projects	2,400	2,400	
Courthouse:			
Salaries-			
Maintenance Supervisor	23,770	23,765	5
Part-Time Help Janitor	62		62
Pest Control	400		400
Courthouse Maintenance Supplies	13,000	37	12,963
Custodial Supplies	6,534	1,822	4,712
Fertilizer, Lime, Chemicals, and Seed	500		500
Renewals and Repairs	9,750	239	9,511
Travel	700	581	119
Water and Sewer	3,000	1,207	1,793
Electricity	25,000	22,839	2,161
Natural Gas	6,000	5,258	742
Maintenance Equipment	2,300	104	2,196

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Annex Building:			
Utilities	\$ 375	\$ 342	\$ 33
<u>Protection to Persons and Property</u>			
Building Code Enforcement:			
Salaries	10,300	10,157	143
Office Supplies	300	278	22
Registrations, Conferences, and Training	825	804	21
Telephone	600	427	173
Travel	675	638	37
County Fire Department:			
Fire Hydrant Maintenance	7,630	6,838	792
Program Support	73,920	73,912	8
Grants	15,000	366	14,634
Fire Hydrants	50,000	36,900	13,100
Disaster and Emergency Services:			
Salaries-			
Director	5,142	5,142	
Other Salaries	1,610	1,607	3
Office Supplies	1,700	40	1,660
Renewals and Repairs	1,000	148	852
Telephone	1,500	711	789
Other Equipment	600	554	46
Ambulance Service:			
Contribution	76,100	76,096	4
Emergency Dispatch Service:			
Mapping	16,400	16,400	
Reimbursements	231,100	212,975	18,125
Office of Public Defender:			
Mandated Program Support	4,250	4,250	

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
<u>General Health and Sanitation</u>			
Pest Eradication Program:			
Materials and Supplies	\$ 500	\$ 443	\$ 57
Dog Control:			
Salaries -			
Dog Warden	2,500	1,846	654
Animal Control Officer	1,940	1,939	1
Contracts with Government Agencies	41,039	41,039	
Vehicle Lease Payments	3,700	3,671	29
Animal Food and Supplies	821	65	756
Petroleum Products	1,955		1,955
Insurance - Vehicle	445	444	1
Registrations, Conferences, and Training	700		700
Renewals and Repairs	500	494	6
Sanitary Landfill:			
Contribution	5,000		5,000
Health Department:			
Contribution	236,177	129,177	107,000
Soil Conservation Service:			
Contribution:	27,733	27,733	
<u>Social Services</u>			
Service to Indigents:			
Community Relief Contribution	18,000	18,000	
Senior Citizens Program:			
Senior Citizen Contribution	600		600
Barren River Area Development District- Aging Council Contribution	2,000	2,000	

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u> (Continued)			
Public Advocate Program:			
Legal Fees	\$ 2,000	\$ 875	\$ 1,125
Psychiatric Evaluations	2,000	372	1,628
Contribution	17,950	17,950	
Services to Indigent Children:			
Barren County Family YMCA- Contribution	5,000	5,000	
Child Safety Program	500	500	
Other Social Service Programs:			
Adult Education Testing	1,200	1,200	
Disabled American Veteran's Van	7,000	7,000	
Victim Advocate:			
Victim Advocate Salary	19,469	19,179	290
Victim's Assistance Matching Share	8,000	2,782	5,218
<u>Recreation and Culture</u>			
Public Libraries:			
Program Support	6,542	6,542	
Cooperative Extension Service:			
Cooperative Extension Service - Contribution	40,000	40,000	
Tourist and Convention:			
Program Support	10,000		10,000
Membership	200	200	
Celebrations, Festivals, and Cultural Programs:			
Bicentennial Celebration	10,000	640	9,360
Highland Games and Supplies	1,000	1,000	
Other Cultural Programs:			
Glasgow-Barren County Chamber of Commerce Membership	2,225	2,225	

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Debt Service</u>			
Public Properties Corporation- Interest	\$ 73,018	\$	\$ 73,018
Borrowed Money: Interest	2,600	2,560	40
<u>Capital Projects</u>			
Buildings:			
Courthouse Renovation - Administrative Office of the Courts	3,126,682	40,354	3,086,328
Courthouse Annex Construction	2,287,400	458,869	1,828,531
<u>Administration</u>			
General Government:			
Advertising	10,000	8,209	1,791
Auditing Services	12,000	3,431	8,569
Legal Services	5,000		5,000
Jury Meals	500	46	454
Signs			
Barren River Area Development District- Contribution	7,875	7,875	
Bank Charges	700	70	630
Insurance -			
Building and Contents	5,800	5,797	3
Professional Liability	4,958		4,958
Vehicles and Equipment	8,000	4,024	3,976
Liability	29,700	27,621	2,079
Postal Charges	20,000	17,807	2,193
Refunds	1,000	6	994
Austin Boat Ramp Utilities	200	173	27

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 61,000	\$ 58,652	\$ 2,348
Medicare	14,000	13,717	283
Retirement	105,000	104,610	390
Health Insurance	75,000	71,794	3,206
Worker's Compensation	15,000	7,736	7,264
Unemployment Insurance	4,000	1,861	2,139
Other Benefits	57,000	56,967	33
Total Operating Budget	\$ 8,470,583	\$ 3,076,340	\$ 5,394,243
Public Properties Corporation:			
Principal	20,000		20,000
Bond Anticipation Note:			
Principal	100,000	99,924	76
Total General Fund	\$ 8,590,583	\$ 3,176,264	\$ 5,414,319
<u>ROAD AND BRIDGE FUND</u>			
<u>General Health and Sanitation</u>			
Recycling Program			
Tires	\$ 5,500	\$ 5,328	\$ 172
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Salaries-			
Road Supervisor Salary	32,800	32,790	10
Operations Manager	21,180	21,170	10
Secretary	19,850	19,836	14
Computer Software Development	1,000		1,000
Custodial Supplies	800	316	484
Office Supplies	2,500	270	2,230
Other Supplies	500	351	149

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Office of Road Supervisor/Engineer: (Continued)			
Telephone	\$ 1,200	\$ 1,139	\$ 61
Utilities	3,000	2,160	840
New Office Equipment	2,000	67	1,933
Road Maintenance:			
Salaries-			
Road Labor	301,600	301,559	41
Mechanic	22,700	22,238	462
Contracted Construction:			
Highways	49,000	48,938	62
Bridges	65,000	64,961	39
Contracts with Government Agency	5,000	100	4,900
Contracts with Private Agencies	161,000	160,718	282
Rentals	2,400	1,030	1,370
Asphalt	596,775	596,478	297
Building Maintenance Supplies	1,000	53	947
Concrete	12,500	10,469	2,031
Crushed Stone and Gravel	141,600	140,842	758
Fertilizers, Lime, Chemicals, and Seed	2,400	1,526	874
Garage Supplies	20,000	19,914	86
Equipment	9,500	9,475	25
Road Materials - General	5,000	4,401	599
Petroleum Products	39,000	38,008	992
Pipes	26,500	26,491	9
Signs	5,400	3,582	1,818
Salt	3,700	3,660	40
Tools	1,350	1,318	32
Tires and Tubes	17,900	10,035	7,865
Renewals and Repairs	84,120	77,154	6,966
Travel	500	239	261
Miscellaneous	4,500		4,500
Communications and Recording	8,900	1,107	7,793
Equipment	500		500

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance: (Continued)			
Highway Equipment	\$ 39,500	\$ 21,191	\$ 18,309
Maintenance Equipment	1,000	85	915
<u>Administration</u>			
General Services:			
Testing and Evaluations	1,500	540	960
Medical Services	500		500
Insurance-			
Building	500	67	433
Liability	2,310	2,301	9
Vehicles and Equipment	14,190	7,894	6,296
Licenses	500	129	371
Registrations, Conferences, and Training	300		300
Fringe Benefits:			
County Contributions-			
Retirement	32,000	30,550	1,450
Social Security	23,000	22,764	236
Medicare	5,300	5,323	(23)
Health Insurance	45,000	37,229	7,771
Worker's Compensation	40,000	15,122	24,878
Unemployment Insurance	2,000		2,000
Other Benefits	25,000	21,790	3,210
Distributions to Other Governmental Agencies:			
Forestry Protection	1,500	1,409	91
Total Road and Bridge Fund	<u>\$ 1,912,275</u>	<u>\$ 1,794,117</u>	<u>\$ 118,158</u>

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 57,120	\$ 55,296	\$ 1,824
Jail Personnel	329,800	329,731	69
Cooks	4,500	2,902	1,598
Equipment Repair	1,575	1,575	
Medical Services	49,150	49,128	22
Operations-			
Pest Control	100		100
Building Maintenance Supplies	975	911	64
Custodial Supplies	5,625	5,613	12
Food Preparation and Serving Supplies	18,900	18,803	97
Food	113,332	113,265	67
Jail Linens	2,000	1,867	133
Office Supplies	4,600	4,470	130
Prisoner Hygiene	3,000	2,785	215
Petroleum Products	1,000	940	60
Prisoner Clothing	2,000	1,824	176
Staff Uniforms	6,000	4,325	1,675
Routine Medical	4,250	3,715	535
Renewals and Repairs	13,825	13,818	7
Telephone	5,000	4,684	316
Utilities	51,000	50,551	449
Equipment -			
Food Service	2,300	2,204	96
Law Enforcement	100	27	73
New Office Equipment	2,300	2,296	4
Other Equipment	300	296	4
Contracts with Other Counties - Juvenile	74,800	74,740	60
Medical Services	5,000	2,379	2,621
<u>Administration</u>			
General Services:			
Legal Fees	500		500

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
General Services: (Continued)			
Insurance-			
Building and Contents	\$ 11,000	\$ 1,247	\$ 9,753
Premium on Bonds	51	51	
Vehicles and Equipment	1,000	887	113
Other Liability	2,250	2,244	6
Association Dues	500	450	50
Refunds	150	108	42
Registrations, Conferences, and Training	3,000	2,913	87
Fringe Benefits:			
County Contributions-			
Retirement	67,050	67,034	16
Social Security	23,000	21,758	1,242
Medicare	5,600	5,090	510
Health Insurance	39,950	35,939	4,011
Worker's Compensation	10,000	3,519	6,481
Unemployment Insurance	2,000		2,000
Other Benefits	18,000	16,903	1,097
Contingent Appropriations:			
Reserve for Transfers	351,866		351,866
Total Operating Budget	\$ 1,294,469	\$ 906,288	\$ 388,181
Other Financing Uses:			
Transfers to Public Properties Corporation	101,852	52,379	49,473
Total Jail Fund	\$ 1,396,321	\$ 958,667	\$ 437,654

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND			
<u>Transportation Facilities and Services</u>			
Road Maintenance:			
Asphalt	\$ 10,200	\$ 10,142	\$ 58
Crushed Stone and Gravel	<u>51,010</u>	<u>50,914</u>	<u>96</u>
Total Local Government Economic Assistance Fund	<u>\$ 61,210</u>	<u>\$ 61,056</u>	<u>\$ 154</u>
<u>1994 TAX ESCROW FUND</u>			
Office of Sheriff:			
1994 Unclaimed Taxes	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 100</u>
<u>1996 TAX ESCROW FUND</u>			
Office of Sheriff:			
1996 Unclaimed Taxes	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 100</u>
Total Operating Budget - All Funds	\$ 11,738,737	\$ 5,837,801	\$ 5,900,936
Other Financing Uses:			
Public Properties Corporation			
Principal	20,000		20,000
Transfers to Public Properties Corporation Fund	101,852	52,379	49,473
Bond Anticipation Note Principal	<u>100,000</u>	<u>99,924</u>	<u>76</u>
TOTAL BUDGET - ALL FUNDS	<u><u>\$ 11,960,589</u></u>	<u><u>\$ 5,990,104</u></u>	<u><u>\$ 5,970,485</u></u>

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SCHEDULE OF OTHER EXPENDITURES

BARREN COUNTY
SCHEDULE OF OTHER EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Expenditure Items</u>	<u>Joint City- County Planning and Zoning Commission Fund</u>	<u>Public Properties Corporation Fund</u>
Courthouse Renovation	\$	\$ 3,089,568
Jail Construction		51,937
Bond Issuance Costs		144,140
Per Diem:		
Members	10,080	
City Inspector	300	
Mileage	176	
Salaries:		
Recording Secretary	1,635	
Treasurer	1,080	
Office Supplies	1,661	
City Zone Change Expense	136	
Professional Services:		
County Plat Recorder	14,395	
Attorney Fees	1,457	
Comprehensive Plan Consultants	12,445	
Engineer	3,497	
Advertising	749	
Training	40	
Liability Insurance	2,030	
Totals	<u>\$ 49,681</u>	<u>\$ 3,285,645</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Frederick L. Travis, Barren County Judge/Executive
Honorable David A. Dickerson, Former Barren County Judge/Executive
Members of the Barren County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Barren County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated February 18, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Barren County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Barren County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Frederick L. Travis, Barren County Judge/Executive
Honorable David A. Dickerson, Former Barren County Judge/Executive
Members of the Barren County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
February 18, 2000

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS**

BARREN COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A

CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

BARREN COUNTY FISCAL COURT

The Barren County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

F. L. Travis

Name

County Judge/Executive

Karen Bracken

Name

County Treasurer

AUDIT OF AMBULANCE SERVICE, INC.

Fiscal Year Ended June 30, 1999

Appendix B

AUDIT OF BARREN-METCALFE COMMUNICATION CENTER, INC.

Fiscal Year Ended June 30, 1999

Appendix C